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AMERICAN BANKRUPTCY REPORTS, ANNOTATED. By WILLIAM MILLER COLLIER. Albany: Matthew Bender. 1899.

Ever since the passage of the National Bankruptcy Act in June, 1898, our Federal courts have been busy construing its various provisions. It practically superseded all state laws on the subject and thus made bankruptcy of exclusive Federal jurisdiction. Just at this time, not only to Federal court practitioners, but to lawyers at all bars, this volume is of great importance. The various clauses of the act have hardly received a settled interpretation and these cases are therefore of value to both judge and attorney. Probably the most striking portion of the work is found in the opinions of the referees, many of which have been carefully written out, together with their syllabi, by the referees themselves. The annotations, cross-references and indices are full and complete. Those who make a specialty of insolvency and bankruptcy should certainly have these reports near at hand. *J. M. D.*

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THE CUSTODY OF INFANTS. By LEWIS HOCHHEIMER. Baltimore: Harold B. Scrimger. 1899.

The prevalence of divorce suits however displeasing it may be to the moralist is a source of gratification to the lawyer, for it has resulted in a development of this particular part of the law of domestic relations. And this, too, to an extent never dreamed of by the common law lawyers, with their petitions to parliament and their stern probate judges. When the contending parties are released from the bonds of matrimony, the first question that arises is, who is to have the custody of the children, if there be any? To settle this vexing question, the book before us is of exceeding value. The cases cited are numerous and to the point, and the thought is clear, though not at times well expressed. We notice that the author has not placed in sufficiently close juxtaposition the two great rules—first, that in disposing of the custody of infants the court will always consider the welfare of the child, and, secondly, that the wishes of the child, if it is of reasonable age, will frequently determine the court's decision. The appendix contains forms presumably from the Maryland rules of court. On the whole the work is well worthy of perusal, being both interesting and instructive.

*J. M. D.*

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STUDIES IN STATE TAXATION. By GRADUATES AND STUDENTS OF THE JOHNS HOPKINS UNIVERSITY. Published in the Johns Hopkins Studies in Historical and Political Science. Series XVIII, Nos. 1, 2, 3, 4. Baltimore: The Johns Hopkins Press. 1900.

This recent publication from our sister university is marked by the same careful research, thorough assimilation and clear presentation so noticeable in past productions of "Johns Hopkins." The authors, without sacrifice of force, have accomplished the difficult task of making interesting a proverbially dry subject.

In pursuance of class studies in American commonwealth finance, the students undertook individual investigations. The satisfactory results thus obtained led to a more extended research under a uniform plan of work, and the present volume is the outgrowth of this undertaking. The work embraces five essays, each presenting a many-sided and well-rounded view of the historical, political, economic, and critical phase of the taxing system of some one state. The survey covers Maryland, North Carolina, Kansas, Mississippi and Georgia. Each paper includes a description of the broad industrial character of the state under investigation, a review of its general finances, a history of the development of taxation and public income within its borders, a careful, separate analysis of each of the leading taxes, and a few thoughtful suggestions and pointed criticisms for alteration or reform in the existing system.

To the student or administrator of taxation, as taxation exists in the narrow field covered by these essays, their value is obvious, collecting, as they do in one volume, a mass of statistical and historical information that would otherwise be attainable only after long research. The suggestions of criticism and reform are of like obvious value. Less apparent perhaps, but no less real, is the importance of this publication to the general student of taxation in the United States. A reading, however casual, of these five essays, amounts to such a comparative study of state taxation as will lead the reader irresistibly to a realization of the diversity of need bound to be felt, and the diversity of administration adapted to that need, as between communities differently situated geographically and climatically, with their consequent variations of political and economic history and development. In the preface, Dr. Hollander hints at this broad significance and unity of the volume in "emphasizing the impracticability of any universal application of commonly accepted principles of tax reform." Granting the truth of the conclusions investigators of state taxation have in past drawn, we must remember that the field of investigation has been almost exclusively confined to the North and East, and we must therefore not regard those conclusions as a rule of thumb for application to less advanced communities. As a warning against this pitfall, and as an invaluable aid to those who may hope to propound any general theory of taxation, we heartily commend this study of fiscal practice and experience in less advanced communities, "where corporate organization is limited and intangible wealth a minor element."

W. S.